In the claims:

Please substitute the following full listing of claims for the claims as originally filed or most recently amended. Claims 8, 14, 18 and 19 have been rewritten in independent form and all other claims canceled without prejudice or disclaimer.

1. - 7. (Canceled)

8. (Currently Amended) The method as recited in claim 1, including the further step of

A method for manufacture of an integrated circuit having structures formed in respective first and second areas thereon, said method comprising steps of

reducing height of structures in said first and second areas to control step height in said first and second areas,

removing a material from said first and second areas simultaneously or sequentially, and replacing said material removed from said first and second areas with a first material in said first area and a second material in said second area, respectively, one of said first and second materials being an isolation material,

using a polysilicon block-out mask or a block-out mask having two layers of different materials to protect one of said first and second areas to separately process the other of said first and second areas.

planarizing said first and second materials to provide a planar surface,

equalizing heights of structures in said first and second areas by etching prior to said planarizing step, and

completing said integrated circuit.

9. - 13. (Canceled)

14. (Currently Amended) A method as recited in claim 12

A method for planarizing a surface having structures
formed thereon and an additional layer of material
covering said surface and said structures formed on said
surface, said method including steps of

applying a planarizing material to said additional layer of material to form a substantially planar surface above said surface having structures formed thereon, and

performing a non-selective etching from said
substantially planar surface to a said structure formed
thereon, wherein

said structures have a first average height in a first area of said surface and structures of a second average height greater than said first average height in a second area of said surface, said method comprising the further steps of

etching said structures of said second average height to an average height substantially equal to said first average height,

subsequent to said etching step, applying a planarizing material to said first and second areas of said surface and covering said structures remaining in said first and second areas whereby a surface of said planarizing material is substantially planar, and

performing said step of non-selectively etching said planarizing material and structures overlaid by said planarizing material to completely remove said planarizing material and form a planar surface.

15. - 17. (Canceled)

18. (Currently Amended) A method for planarizing a surface of a body of material, said method including steps of

applying a planarizing material to said body of material to form a substantially planar surface, and performing a non-selective etching from said substantially planar surface to a point on or within said body of material, The method as recited in claim 16 in combination with a top oxide nitride process for forming an integrated circuit.

19. (Currently Amended) <u>A method for planarizing a surface of a body of material, said method including</u> steps of

applying a planarizing material to said body of material to form a substantially planar surface, and

performing a non-selective etching from said substantially planar surface to a point on or within said body of material. The method as recited in claim 16 in combination with a top oxide late process for forming an integrated circuit.

20. (Canceled)